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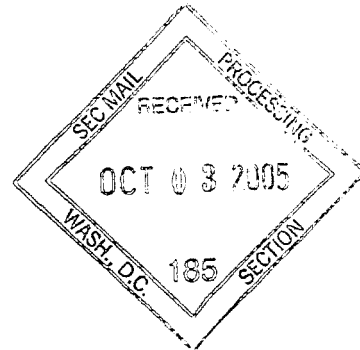
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SUPPL

September 27, 2005

The Office of Corporate Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549



Re: Marks & Spencer p.l.c. (File No. 82-1961)  
Submission of Information Pursuant to Rule 12g3-2(b)

Ladies and Gentlemen:

On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed two (2) copies of the following announcement released to the London Stock Exchange:

Announcement

1. Redemption of B Shares

Issue Date

September 27, 2005

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of each of the above materials and returning it to us in the enclosed stamped, self-addressed envelope.

Very truly yours,

PROCESSED  
OCT 18 2005

THOMSON  
FINANCIAL

By: George Rudy

George Rudy  
Authorized Representative

Enclosures

Dec 10/5

Issued: 27 September 2005

Redemption of B Shares

The Company has redeemed 7,406,349 B Shares at a price of 70 pence per share on 26 September 2005.

Following the redemption of these shares, 86,416,567 B Shares remain in issue.

For further information, please contact:

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